

Form F-66 (IA-2) (6-30-2016)		<b>STATE OF IOWA</b>  <b>2016</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2016</b>	
<b>CITY OF</b> <u>LEWIS</u> , IOWA <b>DUE: December 1, 2016</b>		16201500500000 <b>City Clerk</b> <b>PO Box 66</b> <b>Lewis, IA 51544</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	100,896		100,896	95,261
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	100,896		100,896	95,261
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	48,232	0	48,232	51,695
Licenses and permits	132	0	132	175
Use of money and property	8,271	0	8,271	8,375
Intergovernmental	92,053	0	92,053	87,764
Charges for fees and service	0	216,321	216,321	217,712
Special assessments	0	0	0	
Miscellaneous	37,103	0	37,103	6,000
Other financing sources	55,895	0	55,895	54,663
<b>Total revenues and other sources</b>	342,582	216,321	558,903	521,645
<b>Expenditures and Other Financing Uses</b>				
Public safety	25,792	0	25,792	64,545
Public works	114,083	0	114,083	133,150
Health and social services	0	0	0	
Culture and recreation	63,990	0	63,990	68,150
Community and economic development	0	0	0	
General government	57,728	0	57,728	79,690
Debt service	0	0	0	
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	261,593	0	261,593	345,535
Business type activities	0	254,632	254,632	283,214
<b>Total ALL expenditures</b>	261,593	254,632	516,225	628,749
Other financing uses, including transfers out	49,895	6,000	55,895	56,663
<b>Total ALL expenditures/And other financing uses</b>	311,488	260,632	572,120	685,412
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	31,094	-44,311	-13,217	-163,767
Beginning fund balance July 1, 2015	(8,473)	247,324	238,851	222,758
Ending fund balance June 30, 2016	22,621	203,013	225,634	58,991
<b>Note</b> - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
<b>Indebtedness at June 30, 2016</b>		<b>Indebtedness at June 30, 2016</b>		
General obligation debt	\$ 0	Other long-term debt		\$ 0
Revenue debt	\$ 611,000	Short-term debt		\$ 0
TIF Revenue debt	\$ 0			
		General obligation debt limit		\$ 550,717

  

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted 9/28/16		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk CARRIE L KIRCHHOFF		Area Code 712		Number 769-2216
Signature of Mayor or other City official (Name and Title)		Date signed		

  

<b>PLEASE PUBLISH THIS PAGE ONLY</b>
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Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF LEWIS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	Taxes levied on property	70,661	30,235					100,896			100,896	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	70,661	30,235		0	0		100,896		T01	100,896	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	70,661	30,235		0	0	0	100,896			100,896	6			
7	<b>TIF revenues</b>							0		T01	0	7			
8	<b>Other city taxes</b>														
9	Utility tax replacement excise taxes							0		T15	0	8			
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
11	Parimutuel wager tax							0		C30	0	10			
12	Gaming wager tax							0		C30	0	11			
13	Mobile home tax							0		T19	0	12			
14	Hotel/motel tax							0		T19	0	13			
15	Other local option taxes		48,232					48,232		T09	48,232	14			
16	<b>TOTAL OTHER CITY TAXES</b>	0	48,232	0	0	0	0	48,232	0		48,232	15			
17	<b>Section B - LICENSES AND PERMITS</b>	132						132		T29	132	16			
18	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
19	Interest	59						59		U20	59	18			
20	Rents and royalties	3,412						3,412		U40	3,412	19			
21	Other miscellaneous use of money and property							0		U20	0	20			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	4,800						4,800			4,800	21			
23		8,271	0	0	0	0	0	8,271	0		8,271	22			
24	<b>Section D - INTERGOVERNMENTAL</b>											23			
25												24			
26	<b>Federal grants and reimbursements</b>											25			
27	Federal grants	15,000						15,000		B89	15,000	26			
28	Community development block grants							0		B50	0	27			
29	Housing and urban development							0		B50	0	28			
30	Public assistance grants							0		B79	0	29			
31	Payment in lieu of taxes							0		B30	0	30			
32								0			0	31			
33	<b>Total Federal grants and reimbursements</b>	15,000	0	0	0	0	0	15,000	0		15,000	32			
34												33			
35												34			
36												35			
37												36			
38												37			
39												38			
40												39			
												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LEWIS		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
41	Section D - INTERGOVERNMENTAL - Continued											41	
42												42	
43	State shared revenues											43	
44	Road use taxes		47,769					47,769		C46	47,769	44	
45												45	
46												46	
47												47	
48	Other state grants and reimbursements											48	
49	State grants	1,162						1,162		C89	1,162	49	
50	Iowa Department of Transportation							0		C89	0	50	
51	Iowa Department of Natural Resources							0		C89	0	51	
52	Iowa Economic Development Authority							0		C89	0	52	
53	CEBA grants							0		C89	0	53	
54	Commercial & Industrial Replacement Claim	611	263					874		C89	874	54	
55								0			0	55	
56								0			0	56	
57								0			0	57	
58								0			0	58	
59								0			0	59	
60	Total state	1,773	48,032	0	0	0	0	49,805	0		49,805	60	
61												61	
62	Local grants and reimbursements											62	
63	County contributions	5,000						5,000			5,000	63	
64	Library service	9,700						9,700		D89	9,700	64	
65	Township contributions	12,548						12,548		D89	12,548	65	
66	Fire/EMT service							0		D89	0	66	
67								0		D89	0	67	
68								0			0	68	
69								0			0	69	
70	Total local grants and reimbursements	27,248	0	0	0	0	0	27,248	0		27,248	70	
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	44,021	48,032	0	0	0	0	92,053	0		92,053	71	
72	Section E - CHARGES FOR FEES AND SERVICE											72	
73	Water							0	141,005	A91	141,005	73	
74	Sewer							0	75,316	A80	75,316	74	
75	Electric							0		A92	0	75	
76	Gas							0		A93	0	76	
77	Parking							0		A60	0	77	
78	Airport							0		A01	0	78	
79	Landfill/garbage							0		A81	0	79	
80	Hospital							0		A36	0	80	

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LEWIS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0		A80	0	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges							0		A89	0	92				
93	Ambulance charges							0		A89	0	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges							0		A89	0	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify							0			0	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	0	0	0	0	0	0	0	216,321		216,321	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	30,559	5,544					36,103		U99	36,103	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	1,000						1,000		U11	1,000	110				
111	Fines							0		U30	0	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify							0			0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	31,559	5,544	0	0	0	0	37,103	0		37,103	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LEWIS						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	154,644	132,043	0	0	0	0	286,687	216,321		503,008	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	55,895						55,895			55,895	127		
128	Internal TIF loans and transfers in							0			0	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	55,895	0	0	0	0	0	55,895	0		55,895	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	210,539	132,043	0	0	0	0	342,582	216,321		558,903	132		
133												133		
134	Beginning fund balance July 1, 2015	-125,683	97,210			20,000		-8,473	247,324		238,851	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	84,856	229,253	0	0	20,000	0	334,109	463,645		797,754	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
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155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF LEWIS						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	6,495						6,495		E62	6,495	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	13,995	1,238					15,233		E24	15,233	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	3,814						3,814		E32	3,814	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	250						250		E32	250	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	24,554	1,238		0	0	0	25,792			25,792	40		

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LEWIS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	16,935	78,984					95,919		E44	95,919	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	6,982						6,982		E44	6,982	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		10,450					10,450		E44	10,450	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	732						732		E81	732	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	24,649	89,434		0	0	0	114,083			114,083	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF LEWIS		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
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115												115
116												116
117												117
118												118
119												119
120												120



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF LEWIS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	<b>Section D — CULTURE AND RECREATION</b>											121
122	Library services — Current operation	29,824	1,882					31,706		E52	31,706	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,261						1,261		E61	1,261	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	13,416	8,887					22,303		E61	22,303	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	2,000						2,000		E03	2,000	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	6,720						6,720		E61	6,720	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	<b>TOTAL CULTURE AND RECREATION</b>	53,221	10,769		0	0	0	63,990			63,990	139
140	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	0	0	0	0	0	0	0			0	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LEWIS		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	4,035	260					4,295		E29	4,295	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	18,869	5,187					24,056		E23	24,056	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	445						445		E89	445	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	5,400						5,400		E25	5,400	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	23,532						23,532		E31	23,532	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	52,281	5,447	0	0	0	0	57,728			57,728	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	154,705	106,888	0	0	0	0	261,593			261,593	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF LEWIS						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation							168,462	E91		168,462	198				
199	Purchase of land and equipment								G91		0	199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							86,170	E80		86,170	201				
202	Purchase of land and equipment								G80		0	202				
203	Construction								F80		0	203				
204	Electric — Current operation								E92		0	204				
205	Purchase of land and equipment								G92		0	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation								E81		0	216				
217	Purchase of land and equipment								G81		0	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation								E80		0	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF LEWIS						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								254,632		254,632	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	154,705	106,888	0	0	0	0	261,593	254,632		516,225	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		49,895					49,895	6,000		55,895	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	49,895	0	0	0	0	49,895	6,000		55,895	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	154,705	156,783	0	0	0	0	311,488	260,632		572,120	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		72,470					72,470			72,470	264
265	Committed					20,000		20,000			20,000	265
266	Assigned							0			0	266
267	Unassigned	-69,849						-69,849			-69,849	267
268	Total Governmental	-69,849	72,470	0	0	20,000	0	22,621			22,621	268
269	Proprietary								203,013		203,013	269
270	Total ending fund balance June 30, 2016	-69,849	72,470	0	0	20,000	0	22,621	203,013		225,634	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	84,856	229,253	0	0	20,000	0	334,109	463,645		797,754	271
272												272

**Cell:** B36

**Comment:** Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

**Cell:** B37

**Comment:**

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

**Cell:** B38

**Comment:** Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

**Cell:** B39

**Comment:** Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

**Cell:** B40

**Comment:** Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

<b>Part III INTERGOVERNMENTAL EXPENDITURES CITY OF LEWIS</b> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62 6,214							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

  

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						Z00 \$		97,251	

  

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 353,000	29U \$	39U \$ 27,000	49U \$	49U \$	49U \$ 326,000	49U \$	I91 \$ 10,920	
2. Sewer utility	19U 285,000	29U	39U 15,000	49U	49U	49U 285,000	49U	I89 8,550	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	638,000	0	42,000	0	0	611,000	0	19,470	

  

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

  

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
		\$	11,014,335	x .05 = \$	550,717

  

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016</b>					
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude <i>value of real property.</i>	W01	W31	W61		
	\$	\$			225,634
	225,634				
REMARKS					V98